



FILED
U.S. BANKRUPTCY COURT
2024 SEP 20 P 1:17
S.D. OF N.Y.

September 19, 2024

VIA HAND DELIVERY

Judge Sean Lane
Southern District of New York - Bankruptcy Court
300 Quarropas Street
White Plains, New York 10601

**RE: Case Index No 23-22095 Adv. Proc. No. 24-7010, Debtor Letter
In Response to AUSA Dana Walsh Kumar Initial Disclosures**

Judge Lane:

In response to Assistant U.S. Attorney Dana Walsh Kumar's Initial Disclosures Letter, we respond as follows:

With regard to virtually all of the individuals named except for my wife/law office manager who enjoys mutual spousal privilege confidential communications, and Eric Frimpong whom we reported to federal/state/local law enforcement, trustees, and regulatory agencies for multiple bankruptcy stay violations, we do not have any idea who they are, neither do they have any idea who I am, as there is no personal or first hand knowledge.

Respectfully submitted,

Rahul D. Manchanda, Esq.
270 Victory Boulevard
New Rochelle, NY 10804

To: AUSA Dana Walsh Kumar, 86 Chambers Street, New York NY 10007

DAMIAN WILLIAMS
United States Attorney for the
Southern District of New York
By: DANA WALSH KUMAR
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:
	: Chapter 7
RAHUL DEV MANCHANDA,	:
	: Case No. 23-22095 (SHL)
Debtor.	:
	:
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UNITED STATES OF AMERICA,	:
	:
Plaintiff,	:
	: Adv. Proc. No. 24-07010 (SHL)
- v -	:
	:
RAHUL DEV MANCHANDA,	:
	: THE UNITED STATES OF
Defendant.	: AMERICA'S INITIAL
	: DISCLOSURES
	:
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Pursuant to Rule 7026 of the Federal Rules of Bankruptcy Procedure, which incorporates Rule 26(a)(1)(A) of the Federal Rules of Civil Procedure, plaintiff the United States of America (“the Government”), by its attorney, Damian Williams, United States Attorney for the Southern District of New York, makes the following disclosures. These disclosures do not include any individuals or materials that may be used solely for impeachment. By making these disclosures, the Government does not waive, and hereby expressly reserves, its right to assert any applicable privilege or objection, including, but not limited to, the attorney-client, work-product, and

deliberative-process privileges. In addition, the Government's investigation is continuing, and these disclosures are based on information now reasonably available. The Government expressly reserves its right to supplement, clarify, revise, or correct any or all of the disclosures herein at any time.

A. The following individuals are likely to have discoverable information that the United States may use to support its claims or defenses:

1. Rahul Dev Manchanda
Defendant/Debtor, pro se
Defendant has information regarding the facts and circumstances of the adversary proceeding.
2. Sylwia Manchanda Spousal privilege
Defendant's Spouse
270 Victory Boulevard
New Rochelle, New York 10801
This witness has information regarding Defendant's expenditures prior to bankruptcy.
3. Anne Sylvia Do not have any idea who she is, neither does she have any idea who I am, no personal or first hand knowledge
Bankruptcy Specialist, Internal Revenue Service
290 Broadway, 5th Floor
New York, New York 10007
This witness has information regarding Defendant's tax liabilities.
4. Eric Frimpong Other than reporting this individual to federal/state/local law enforcement and regulatory agencies for multiple bankruptcy stay violations, Do not have any idea who he is, neither does he have any idea who I am, no personal or first hand knowledge
Tax Specialist, Internal Revenue Service
290 Broadway, 5th Floor
New York, New York 10007
This witness has information regarding Defendant's tax liabilities.
5. John Hubbard II Do not have any idea who he is, neither does he have any idea who I am, no personal or first hand knowledge
Supervisory Attorney Advisor, COVID EIDL Servicing Center
Office of Capital Access, U.S. Small Business Administration
14925 Kingsport Rd
Fort Worth, TX 76155
This witness has information regarding Defendant's SBA COVID EIDL loan.

In addition to those identified above, the Government may use any individuals identified by any party in their initial disclosures or discovery responses and any individuals deposed by any party. The Government may also call one or more expert witnesses.

B. The following documents, data compilations, and tangible things are in the Government's possession, custody, and control and may be used by the Government to support one or more of its claims or defenses: documents produced by the Defendant in response to discovery requests served by the Government and the Office of the U.S. Trustee and documents produced by third parties to the Government in connection with the above-referenced bankruptcy proceeding.

To the extent not identified above, the Government may also rely on any document produced by any party in this case, any document a party files with the Court, and any document produced by any third party in connection with this case.

C. The requirements set forth in Rule 26(a)(1)(A)(iii) and (iv) are not applicable to the Government in this matter.

Dated: September 18, 2024
New York, New York

DAMIAN WILLIAMS
United States Attorney for the
Southern District of New York
Attorney for Defendant

By: /s/ Dana Walsh Kumar
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To: Rahul Dev Manchanda
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New Rochelle, New York 10801

(By Email and Certified Mail)